Chapter 4.—Gazetted Officers' Bills.

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Form of Salary Bill.

42. For the fixed allowances of a gazetted officer the adoption of bills in a form similar to Form 1 is recommended, in which the whole of the fixed allowances claimable by an officer in respect of the same appointment are set forth. An officer who draws an additional allowance for a separate office need not present a separate bill for it, unless it is chargeable to a Local Fund or to sources other than general revenues.

43. In some provinces it is found more convenient that the pay of munsifs, tahsildars, and other similar officers belonging to establishments limited and fixed with reference to the requirements of a whole province, who are not ranked as gazetted officers, but whose pay varies according to grade, should be drawn separately, in the form provided for gazetted officers, instead of being included in the pay bill of their office establishment.

44. Salaries may be paid only upon the personal claim of the officer concerned, and to his personal receipt, and not otherwise, except under the special authority in each case of the Government of India or the Comptroller General. At the written request or order of the officer, the salary bill may be made payable to some *well-known* banker or agent.

1. A Government Officer or any other single person cannot be constituted an "Agent" under Article 30 for the purposes of the above rule.

2. The ruling in this article applies to all payments, whether on account of salary, travelling or other allowances, which under the rules are made to officers on their personal account.

45. An officer drawing pay for the first time from any treasury should present, with his salary bill, a last-pay certificate in accordance with the rules contained in Appendix 3 to the Civil Service Regulations, unless he is a newly-appointed officer drawing his pay for the first time, when a health certificate—except in the case of an officer appointed by the Secretary of State—and an order from the Accountant General should be attached to the bill; but if the appointment is temporary, the certificate need not be furnished until he is confirmed.

Alterations of Pay.

46. No officer may draw an increased or a changed rate of salary or fixed allowance unless the bill on which he draws it is either pre-audited by the provincial Accountant General, or is accompanied by a letter of the Accountant General authorising the amount to be drawn. These letters will be issued from the Account Office as soon as possible; but

as delay may occur if the change is made near the end of a month, or if it takes effect from a date which cannot immediately be ascertained, and cannot be fixed by a certificate of transfer of charge appended to the bill, officers should either draw their bills for no more than old rates, or send their bills for pre-audit to the Accountant General, if they do not first receive his letter of authority.

Transfer of Office.

47. Every transfer of charge of a gazetted officer should be reported by post of the same day to the Accountant General: and in the case of an officer having *independent* charge of a public treasury, statements of the cash balance, of the stamp and opium stores, and also of the bill forms in stock, should be prepared, signed by the officer taking charge, and forwarded to the Accountant General at the same time.

NOTE.—This rule only applies to changes of District Officers, not to transfers of executive charge of the treasury between their subordinates: in the latter case, the fact of transfer should simply be advised to the Accountant General.

Pay to Officers in England.

48. If pay be due in India to an officer absent in England, he must make his own arrangements to receive it in India.

Travelling Allowance Bill.

49. The form of bill for travelling allowance of a gazetted officer depends upon the rules under which it is due. For the case of mileage, halting allowance, or daily rate, Form 2 is recommended as setting forth in a convenient form the necessary details of information. When a circuitous route is taken, the reason for doing so should be stated on the bill. When an officer is entitled to draw actual expenses, they should, in the absence of orders to the contrary, be set forth in detail.

Rewards for Proficiency in Oriental Languages.

50. (*a*) Bills for rewards under civil rules to civil officers, including chaplains and military officers in civil employ, should be pre-audited by the Accountant General, who will be guided either by the scales laid down by the Government of India for those rewards which apply generally, or by such special rules as may obtain in the several provinces.

(*b*) Bills for rewards under military rules to military officers in civil employ should be submitted to the Accountant General, who will pass them for payment after having them pre-audited by the Military Department. The amounts of these bills will be debited to the Military Department through the Exchange Accounts.

Inspecting Officers.

51. In most cases, and in the absence of special provision, payments can be taken only at the treasury of the district in which the claim arises; but an officer whose duty requires him to travel about on inspection should ordinarily take with him a last-pay certificate, which will

PLACE OF PAYMENT.

Insert the following as a new Article 50 A—

50 A. Salary bills are ordinarily payable only at the treasury of the District in which the claim arises, but gazetted officers may, at their option, draw their salary partly at the head quarters of the district in which they may be serving and partly at the Capital of the Presidency or Province, subject to the following conditions :—

(1) The concession shall be admissible only to gazetted officers whose pay is subject to individual audit and is not less than ₹500 a month.

(2) Not less than ₹100 in any one month shall be drawn outside the district headquarters treasury and all sums drawn in the Provincial Capital must be in multiples of ₹100.

(3) The amount required to be drawn at the Provincial Capital shall not be altered at intervals of less than three months.

NOTE.—Officers serving in Bihar and Orissa, Assam, the North-West Frontier Province, Baluchistan, Ajmere-Marwara and Coorg, are allowed to draw a part of their salary under the above rules at the places specified below and not at the Provincial Capitals—

Bihar and Orissa	Calcutta.
Assam	Do.
Baluchistan	Do.
Ajmere-Marwara	Do.
Coorg	Madras.
North-West Frontier Province	Lahore.

In the case of officers serving in Bihar and Orissa and Assam, and in Coorg, the amount to be paid at Calcutta and at Madras respectively shall be drawn by means of Supply Bills. For this purpose Supply Bills may be issued at par.

Page 26, Article 50 A—

Insert the following as Note 3 under this Article :—

NOTE 3.—Officers serving in the Central Provinces are allowed to draw their salaries under the above rules partly at their District Headquarters and partly at either (1) Nagpur or (2) Bombay or (3) Calcutta. The amounts required to be paid at Calcutta or Bombay should be drawn by means of Supply Bills issued at par.

(21st List—2-4-18.)

Page 26, Article 50A—

Insert the following as Note 2 under the existing Note as Note 1:—

Note 2.—Officers serving in the United Provinc their salary under the above rules either at Cawnpore or at both stations.

Page 26, Article 51—

Delete the words "In most cases.....the claim arises; but" in the 1st three lines and for the word 'an' *substitute* An.

(12th List—3-1-16.)

Page 26, Article 50A—

Insert the following as Note 2 under this Article numbering the existing Note as Note 1 :—

Note 2.—Officers serving in the United Provinces are allowed to draw a part of their salary under the above rules either at Cawnpore or at the Provincial Capital, but not at both stations.

[*18th List—2-7-17.*]

Page 26, Article 50-A Note—

Amend the note under Article 50-A insert by the 12th list of corrections dated the 3rd January 1916, as indicated below :—

(1) *Against* "Baluchistan" *substitute* "Bombay" *for* "Calcutta" and

(2) For the words "In the case of.....respectively" in the last paragraph *substitute* "In the case of officers serving in Bihar and Orissa and Assam, in Baluchistan and in Coorg, the amounts to be paid at Calcutta, at Bombay and at Madras, respectively."

12th List—1-4-16.

enable him to draw from the nearest treasury within his circle of jurisdiction such portion of his pay as may be entered in it at his request, the balance, if any, being drawn at his head-quarters. Should he pass from one Accountant General's jurisdiction to another's, the last-pay certificate should be countersigned by both. In such a case, of course, no *advance* is made, and no recovery or adjustment becomes necessary. Similarly, he may draw his travelling allowance on the prescribed bill form with necessary certificates, countersigned by the controlling authority if any, but he cannot take advances on account of travelling allowances.

52. As an exception to the above rule, such advances as may be required on account of pay may be drawn by the officers named below, the pay bill being presented at the head-quarters treasury:—

(*a*) The Metropolitan Bishop of Calcutta, from any treasury in India.

(*b*) Other Bishops, from any treasury within their diocese.

(*c*) Archdeacon, from any treasury within diocese.

(*d*) Inspector General of Forests, from any treasury in India.

(*e*) Director General of Archæology, from any treasury in India.

(*f*) Government Epigraphist for India, from any treasury in India and Burma.

(*g*) Surveyor General of India, from any treasury in India.

(*h*) Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa, from any treasury in India.

(*i*) Director General of Observatories, from any treasury in India.

(*j*) Assistant Superintendent, Archæological Survey, attached to the office of the Director General of Archæology, from any treasury in India (including Burma).

(*k*)

Receipts should be taken in duplicate, the original being forwarded immediately to the Accountant General who usually audits the officer's allowances, and the duplicate retained to support the debit in the list of payments.